

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valmeyer Fire Protection District

Unit Code: 067/040/06

County: MONROE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$102,621

Equalized Assessed Valuation:

\$31,854,609

Population:

1,300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,842	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$6	\$66	\$35
Revenue Collected During FY 08:	\$89,072	\$172,084	\$125,274
Expenditures During FY 08:	\$56,518	\$174,924	\$106,335
Per Capita Revenue:	\$69	\$89	\$61
Per Capita Expenditures:	\$43	\$89	\$54
Revenues over (under) Expenditures:	\$32,554	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	36.13%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$20,420	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$16	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,443	\$7,031	\$
Total Unrestricted Net Assets:	\$20,466	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$104,401	\$102,650	\$7,378
Per Capita Debt:	\$80	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Varna Fire Protection District**

Unit Code: **059/040/06**

County: **MARSHALL**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$580,800

Equalized Assessed Valuation:

\$43,822,874

Population:

400

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$129,888	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$325	\$66	\$35
Revenue Collected During FY 08:	\$278,980	\$172,084	\$125,274
Expenditures During FY 08:	\$319,339	\$174,924	\$106,335
Per Capita Revenue:	\$697	\$89	\$61
Per Capita Expenditures:	\$798	\$89	\$54
Revenues over (under) Expenditures:	-\$40,359	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	28.04%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$89,529	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$224	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25	\$3,802	\$
Total Unreserved Funds:	\$89,504	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$245,391	\$102,650	\$7,378
Per Capita Debt:	\$613	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Vermont Fire Protection District

Unit Code: 029/140/06 County: FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$156,861

Equalized Assessed Valuation: \$6,467,479

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$115,761	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$116	\$66	\$35
Revenue Collected During FY 08:	\$46,954	\$172,084	\$125,274
Expenditures During FY 08:	\$58,112	\$174,924	\$106,335
Per Capita Revenue:	\$47	\$89	\$61
Per Capita Expenditures:	\$58	\$89	\$54
Revenues over (under) Expenditures:	-\$11,158	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	180.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$104,603	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$105	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Verona-Kinsman Fire Protection District**

Unit Code: **032/060/06** County: **GRUNDY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,017**

Equalized Assessed Valuation: **\$20,271,724**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$36,372	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$73	\$66	\$35
Revenue Collected During FY 08:	\$71,868	\$172,084	\$125,274
Expenditures During FY 08:	\$71,876	\$174,924	\$106,335
Per Capita Revenue:	\$144	\$89	\$61
Per Capita Expenditures:	\$144	\$89	\$54
Revenues over (under) Expenditures:	-\$8	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	50.59%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$36,364	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$73	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$36,364	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,370	\$102,650	\$7,378
Per Capita Debt:	\$37	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Versailles Fire Protection District

Unit Code: 005/010/06

County: BROWN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$106,000

Equalized Assessed Valuation:

\$7,048,215

Population:

1,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$21,831	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 08:	\$25,015	\$172,084	\$125,274
Expenditures During FY 08:	\$20,712	\$174,924	\$106,335
Per Capita Revenue:	\$25	\$89	\$61
Per Capita Expenditures:	\$21	\$89	\$54
Revenues over (under) Expenditures:	\$4,303	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	126.18%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$26,134	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$26	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Victoria-Copely Fire Protection District**

Unit Code: **048/120/06** County: **KNOX**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,028**

Equalized Assessed Valuation: **\$13,007,067**

Population: **835**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$73,317	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$88	\$66	\$35
Revenue Collected During FY 08:	\$66,299	\$172,084	\$125,274
Expenditures During FY 08:	\$75,702	\$174,924	\$106,335
Per Capita Revenue:	\$79	\$89	\$61
Per Capita Expenditures:	\$91	\$89	\$54
Revenues over (under) Expenditures:	-\$9,403	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	84.43%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$63,914	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$77	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$72,212	\$102,650	\$7,378
Per Capita Debt:	\$86	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Villa Hills Fire Protection District

Unit Code: 088/220/06 County: ST. CLAIR

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$162,700

Equalized Assessed Valuation: \$35,463,514

Population: 10,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$61,455	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$6	\$66	\$35
Revenue Collected During FY 08:	\$115,503	\$172,084	\$125,274
Expenditures During FY 08:	\$91,506	\$174,924	\$106,335
Per Capita Revenue:	\$12	\$89	\$61
Per Capita Expenditures:	\$9	\$89	\$54
Revenues over (under) Expenditures:	\$23,997	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	93.38%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$85,452	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$9	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,923	\$7,031	\$
Total Unrestricted Net Assets:	\$78,529	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Virden Fire Protection District**

Unit Code: **056/030/06**

County: **MACOUPIN**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$203,550

Equalized Assessed Valuation:

\$56,000,000

Population:

3,381

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$682,435	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$202	\$66	\$35
Revenue Collected During FY 08:	\$186,109	\$172,084	\$125,274
Expenditures During FY 08:	\$107,465	\$174,924	\$106,335
Per Capita Revenue:	\$55	\$89	\$61
Per Capita Expenditures:	\$32	\$89	\$54
Revenues over (under) Expenditures:	\$78,644	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	708.16%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$761,022	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$225	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$761,022	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,644	\$102,650	\$7,378
Per Capita Debt:	\$3	\$47	\$3
General Obligation Debt over EAV:	0.02%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wabash Fire Protection District**

Unit Code: **015/070/06**

County: **COLES**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$72,074

Equalized Assessed Valuation:

\$26,356,380

Population:

3,256

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$75,935	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 08:	\$72,510	\$172,084	\$125,274
Expenditures During FY 08:	\$63,833	\$174,924	\$106,335
Per Capita Revenue:	\$22	\$89	\$61
Per Capita Expenditures:	\$20	\$89	\$54
Revenues over (under) Expenditures:	\$8,677	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	132.55%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$84,612	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$26	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$84,611	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$137,814	\$102,650	\$7,378
Per Capita Debt:	\$42	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wade Fire Protection District**

Unit Code: **040/010/06** County: **JASPER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$171,700**

Equalized Assessed Valuation: **\$171,864,912**

Population: **6,000**

Employees:

Full Time: **27**

Part Time:

Salaries Paid: **\$41,231**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$165,751	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$28	\$66	\$35
Revenue Collected During FY 08:	\$154,915	\$172,084	\$125,274
Expenditures During FY 08:	\$155,178	\$174,924	\$106,335
Per Capita Revenue:	\$26	\$89	\$61
Per Capita Expenditures:	\$26	\$89	\$54
Revenues over (under) Expenditures:	-\$263	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	106.64%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$165,488	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$28	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$165,488	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$63,726	\$102,650	\$7,378
Per Capita Debt:	\$11	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wallace Fire Protection District**

Unit Code: **050/150/06**

County: **LaSalle**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$103,700

Equalized Assessed Valuation:

\$63,478,887

Population:

2,100

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$36,471	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$17	\$66	\$35
Revenue Collected During FY 08:	\$66,553	\$172,084	\$125,274
Expenditures During FY 08:	\$48,857	\$174,924	\$106,335
Per Capita Revenue:	\$32	\$89	\$61
Per Capita Expenditures:	\$23	\$89	\$54
Revenues over (under) Expenditures:	\$17,696	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	110.87%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$54,167	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$26	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waltonville Fire Protection District**

Unit Code: **041/040/06** County: **JEFFERSON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,126**

Equalized Assessed Valuation: **\$19,349,329**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$31,243	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 08:	\$28,930	\$172,084	\$125,274
Expenditures During FY 08:	\$24,715	\$174,924	\$106,335
Per Capita Revenue:	\$24	\$89	\$61
Per Capita Expenditures:	\$21	\$89	\$54
Revenues over (under) Expenditures:	\$4,215	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	143.47%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$35,458	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$30	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,500	\$7,031	\$
Total Unrestricted Net Assets:	\$29,958	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$40,000	\$102,650	\$7,378
Per Capita Debt:	\$33	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: **020/030/06**

County: **DEWITT**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$69,650

Equalized Assessed Valuation:

\$34,975,391

Population:

1,031

Employees:

Full Time:

Part Time:

28

Salaries Paid:

\$6,454

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$74,980	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$73	\$66	\$35
Revenue Collected During FY 08:	\$129,453	\$172,084	\$125,274
Expenditures During FY 08:	\$108,948	\$174,924	\$106,335
Per Capita Revenue:	\$126	\$89	\$61
Per Capita Expenditures:	\$106	\$89	\$54
Revenues over (under) Expenditures:	\$20,505	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	87.64%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$95,485	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$93	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$95,485	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warrensburg Fire Protection District**

Unit Code: **055/110/06** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$221,362**

Equalized Assessed Valuation: **\$32,965,005**

Population: **3,200**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$4,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$245,527	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$77	\$66	\$35
Revenue Collected During FY 08:	\$173,822	\$172,084	\$125,274
Expenditures During FY 08:	\$201,574	\$174,924	\$106,335
Per Capita Revenue:	\$54	\$89	\$61
Per Capita Expenditures:	\$63	\$89	\$54
Revenues over (under) Expenditures:	-\$27,752	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	18.31%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$36,915	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$12	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,064	\$7,031	\$
Total Unrestricted Net Assets:	\$27,851	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$141,537	\$102,650	\$7,378
Per Capita Debt:	\$44	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Fire Protection District**Unit Code: **022/210/06** County: **DUPAGE**Fiscal Year End: **4/30/2008**Accounting Method: **Modified Accrual**Appropriation or Budget: **\$2,426,075**Equalized Assessed Valuation: **\$615,733,705**Population: **18,000**

Employees:

Full Time: **10**Part Time: **61**Salaries Paid: **\$1,132,439**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,389,939	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$77	\$134	\$65
Revenue Collected During FY 08:	\$2,198,453	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$2,191,339	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$122	\$258	\$175
Per Capita Expenditures:	\$122	\$246	\$168
Revenues over (under) Expenditures:	\$7,114	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	63.75%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$1,397,053	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$78	\$143	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,396	\$448,674	\$
Total Unrestricted Net Assets:	\$1,335,658	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warren-Waukegan Fire Protection District**

Unit Code: **049/140/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,851,495**

Equalized Assessed Valuation: **\$592,452,870**

Population: **35,000**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$4,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,110,194	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$32	\$134	\$65
Revenue Collected During FY 08:	\$3,199,114	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$2,374,999	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$91	\$258	\$175
Per Capita Expenditures:	\$68	\$246	\$168
Revenues over (under) Expenditures:	\$824,115	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	81.44%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$1,934,309	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$55	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$1,934,309	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warsaw Fire Protection District**

Unit Code: **034/070/06**

County: **HANCOCK**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$157,650

Equalized Assessed Valuation:

\$15,090,814

Population:

2,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,922	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$1	\$66	\$35
Revenue Collected During FY 08:	\$84,627	\$172,084	\$125,274
Expenditures During FY 08:	\$82,407	\$174,924	\$106,335
Per Capita Revenue:	\$38	\$89	\$61
Per Capita Expenditures:	\$37	\$89	\$54
Revenues over (under) Expenditures:	\$2,220	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	5.03%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$4,142	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$2	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,703	\$102,650	\$7,378
Per Capita Debt:	\$4	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterloo Fire Protection District**

Unit Code: **067/050/06**

County: **MONROE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$364,101

Equalized Assessed Valuation:

\$350,064,435

Population:

17,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,296,385	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$76	\$66	\$35
Revenue Collected During FY 08:	\$423,353	\$172,084	\$125,274
Expenditures During FY 08:	\$268,067	\$174,924	\$106,335
Per Capita Revenue:	\$25	\$89	\$61
Per Capita Expenditures:	\$16	\$89	\$54
Revenues over (under) Expenditures:	\$155,286	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	541.53%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$1,451,671	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$85	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$687,961	\$7,031	\$
Total Unrestricted Net Assets:	\$337,059	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterman Community Fire Protection District**

Unit Code: **019/110/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$144,900**

Equalized Assessed Valuation: **\$51,138,118**

Population: **2,600**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$21,802**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$59,769	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 08:	\$169,053	\$172,084	\$125,274
Expenditures During FY 08:	\$140,330	\$174,924	\$106,335
Per Capita Revenue:	\$65	\$89	\$61
Per Capita Expenditures:	\$54	\$89	\$54
Revenues over (under) Expenditures:	\$28,723	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	63.06%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$88,492	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$34	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$88,492	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Watson Fire Protection District**

Unit Code: **025/060/06**

County: **EFFINGHAM**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$154,968

Equalized Assessed Valuation:

\$38,210,600

Population:

3,000

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$3,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$73,296	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$24	\$66	\$35
Revenue Collected During FY 08:	\$86,333	\$172,084	\$125,274
Expenditures During FY 08:	\$83,428	\$174,924	\$106,335
Per Capita Revenue:	\$29	\$89	\$61
Per Capita Expenditures:	\$28	\$89	\$54
Revenues over (under) Expenditures:	\$2,905	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	91.34%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$76,201	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$25	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wauconda Fire Protection District**

Unit Code: **049/150/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,878,659**

Equalized Assessed Valuation: **\$1,120,987,222**

Population: **45,000**

Employees:

Full Time: **43**

Part Time: **41**

Salaries Paid: **\$4,268,882**

Blended Component Units

Number Submitted = 1

Wauconda Fire Department

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,168,524	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$182	\$134	\$65
Revenue Collected During FY 08:	\$7,467,521	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$8,181,152	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$166	\$258	\$175
Per Capita Expenditures:	\$182	\$246	\$168
Revenues over (under) Expenditures:	-\$713,631	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	91.98%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$7,524,743	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$167	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$3,671,583	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,594,292	\$1,345,533	\$265,000
Per Capita Debt:	\$35	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wayne Fire Protection District

Unit Code: 096/030/06

County: WAYNE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$592,500

Equalized Assessed Valuation:

\$24,406,780

Population:

2,500

Employees:

Full Time:

Part Time:

20

Salaries Paid:

\$18,575

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$368,732	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$147	\$66	\$35
Revenue Collected During FY 08:	\$150,495	\$172,084	\$125,274
Expenditures During FY 08:	\$515,307	\$174,924	\$106,335
Per Capita Revenue:	\$60	\$89	\$61
Per Capita Expenditures:	\$206	\$89	\$54
Revenues over (under) Expenditures:	-\$364,812	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.76%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$3,920	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$2	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$3,920	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$122,000	\$102,650	\$7,378
Per Capita Debt:	\$49	\$47	\$3
General Obligation Debt over EAV:	0.50%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waynesville Community Fire Protection District**

Unit Code: **020/035/06** County: **DEWITT**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,552**

Equalized Assessed Valuation: **\$6,254,397**

Population: **687**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$35,553	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$52	\$66	\$35
Revenue Collected During FY 08:	\$27,658	\$172,084	\$125,274
Expenditures During FY 08:	\$33,892	\$174,924	\$106,335
Per Capita Revenue:	\$40	\$89	\$61
Per Capita Expenditures:	\$49	\$89	\$54
Revenues over (under) Expenditures:	-\$6,234	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	86.51%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$29,319	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$43	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$29,319	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Webber Township Fire Protection District**

Unit Code: **041/020/06** County: **JEFFERSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,145**

Equalized Assessed Valuation: **\$14,953,872**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$58,631	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$20	\$66	\$35
Revenue Collected During FY 08:	\$56,860	\$172,084	\$125,274
Expenditures During FY 08:	\$58,483	\$174,924	\$106,335
Per Capita Revenue:	\$19	\$89	\$61
Per Capita Expenditures:	\$19	\$89	\$54
Revenues over (under) Expenditures:	-\$1,623	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	97.48%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$57,008	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$19	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,998	\$7,031	\$
Total Unrestricted Net Assets:	\$55,010	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Weldon Community Fire Protection District**

Unit Code: **020/040/06** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$259,600**

Equalized Assessed Valuation: **\$15,745,620**

Population: **807**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$5,145**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$29,855	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$37	\$66	\$35
Revenue Collected During FY 08:	\$65,117	\$172,084	\$125,274
Expenditures During FY 08:	\$66,251	\$174,924	\$106,335
Per Capita Revenue:	\$81	\$89	\$61
Per Capita Expenditures:	\$82	\$89	\$54
Revenues over (under) Expenditures:	-\$1,134	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	43.35%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$28,721	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$36	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$90,883	\$102,650	\$7,378
Per Capita Debt:	\$113	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wellington-Greer Fire Protection District

Unit Code: 038/190/06 County: IROQUOIS

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$156,550

Equalized Assessed Valuation: \$11,321,413

Population: 1,000

Employees:

Full Time:

Part Time: 21

Salaries Paid: \$6,738

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$98,175	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$98	\$66	\$35
Revenue Collected During FY 08:	\$50,279	\$172,084	\$125,274
Expenditures During FY 08:	\$40,685	\$174,924	\$106,335
Per Capita Revenue:	\$50	\$89	\$61
Per Capita Expenditures:	\$41	\$89	\$54
Revenues over (under) Expenditures:	\$9,594	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	264.89%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$107,769	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$108	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$107,769	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wenona Fire Protection District**

Unit Code: **059/050/06**

County: **MARSHALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$120,774

Equalized Assessed Valuation:

\$20,901,539

Population:

1,052

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$70,621	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$67	\$66	\$35
Revenue Collected During FY 08:	\$125,685	\$172,084	\$125,274
Expenditures During FY 08:	\$93,637	\$174,924	\$106,335
Per Capita Revenue:	\$119	\$89	\$61
Per Capita Expenditures:	\$89	\$89	\$54
Revenues over (under) Expenditures:	\$32,048	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	109.65%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$102,669	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$98	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$195,685	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$322,000**

Equalized Assessed Valuation: **\$13,997,826**

Population: **1,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$1,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$51,779	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$52	\$66	\$35
Revenue Collected During FY 08:	\$82,354	\$172,084	\$125,274
Expenditures During FY 08:	\$47,061	\$174,924	\$106,335
Per Capita Revenue:	\$82	\$89	\$61
Per Capita Expenditures:	\$47	\$89	\$54
Revenues over (under) Expenditures:	\$35,293	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	185.02%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$87,072	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$87	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,980	\$7,031	\$
Total Unrestricted Net Assets:	\$81,092	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **West Chicago Fire Protection District**

Unit Code: **022/220/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$8,119,410**

Equalized Assessed Valuation: **\$956,154,205**

Population: **15,000**

Employees:

Full Time: **65**

Part Time:

Salaries Paid: **\$3,002,594**

Blended Component Units

Number Submitted = 1
West Chicago Firefighters' Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,269	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$5	\$134	\$65
Revenue Collected During FY 08:	\$5,697,697	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$5,157,095	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$380	\$258	\$175
Per Capita Expenditures:	\$344	\$246	\$168
Revenues over (under) Expenditures:	\$540,602	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	-48.83%	62.95%	50.31%
Ending Fund Balance for FY 08:	-\$2,518,129	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	-\$168	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,644,330	\$448,674	\$
Total Unrestricted Net Assets:	\$171,285	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,000,000	\$1,345,533	\$265,000
Per Capita Debt:	\$600	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,567**

Equalized Assessed Valuation: **\$6,080,424**

Population: **57**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$12,534	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$220	\$66	\$35
Revenue Collected During FY 08:	\$16,839	\$172,084	\$125,274
Expenditures During FY 08:	\$11,411	\$174,924	\$106,335
Per Capita Revenue:	\$295	\$89	\$61
Per Capita Expenditures:	\$200	\$89	\$54
Revenues over (under) Expenditures:	\$5,428	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	157.41%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$17,962	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$315	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Peoria Fire Protection District**

Unit Code: **072/110/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$333,170**

Equalized Assessed Valuation: **\$43,962,328**

Population: **4,762**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$181,779	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$38	\$66	\$35
Revenue Collected During FY 08:	\$146,218	\$172,084	\$125,274
Expenditures During FY 08:	\$113,824	\$174,924	\$106,335
Per Capita Revenue:	\$31	\$89	\$61
Per Capita Expenditures:	\$24	\$89	\$54
Revenues over (under) Expenditures:	\$32,394	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	188.16%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$214,173	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$45	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$214,173	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$69,021	\$102,650	\$7,378
Per Capita Debt:	\$14	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Point Fire Protection District**

Unit Code: **034/080/06**

County: **HANCOCK**

Fiscal Year End:

7/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$19,750

Equalized Assessed Valuation:

\$5,693,835

Population:

500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$15,157	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$30	\$66	\$35
Revenue Collected During FY 08:	\$30,776	\$172,084	\$125,274
Expenditures During FY 08:	\$32,459	\$174,924	\$106,335
Per Capita Revenue:	\$62	\$89	\$61
Per Capita Expenditures:	\$65	\$89	\$54
Revenues over (under) Expenditures:	-\$1,683	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	41.51%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$13,474	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$27	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: West Salem Fire Protection District

Unit Code: 024/040/06 County: EDWARDS

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: \$10,800

Equalized Assessed Valuation: \$6,003,871

Population: 2,500

Employees:

Full Time:

Part Time: 22

Salaries Paid: \$965

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$11,707	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$5	\$66	\$35
Revenue Collected During FY 08:	\$17,837	\$172,084	\$125,274
Expenditures During FY 08:	\$9,585	\$174,924	\$106,335
Per Capita Revenue:	\$7	\$89	\$61
Per Capita Expenditures:	\$4	\$89	\$54
Revenues over (under) Expenditures:	\$8,252	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	208.23%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$19,959	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$8	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Suburban Fire Protection District**

Unit Code: **101/110/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$439,600**

Equalized Assessed Valuation: **\$30,878,275**

Population: **4,550**

Employees:

Full Time: **31**

Part Time:

Salaries Paid: **\$13,768**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$763,817	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$168	\$66	\$35
Revenue Collected During FY 08:	\$158,733	\$172,084	\$125,274
Expenditures During FY 08:	\$218,571	\$174,924	\$106,335
Per Capita Revenue:	\$35	\$89	\$61
Per Capita Expenditures:	\$48	\$89	\$54
Revenues over (under) Expenditures:	-\$59,838	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	322.08%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$703,979	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$155	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Union Fire Protection District**

Unit Code: **012/040/06** County: **CLARK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$27,000**

Equalized Assessed Valuation: **\$7,483,093**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,501	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 08:	\$28,493	\$172,084	\$125,274
Expenditures During FY 08:	\$26,481	\$174,924	\$106,335
Per Capita Revenue:	\$28	\$89	\$61
Per Capita Expenditures:	\$26	\$89	\$54
Revenues over (under) Expenditures:	\$2,012	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	43.48%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$11,513	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$12	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$71,380	\$102,650	\$7,378
Per Capita Debt:	\$71	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Western Fire Protection District

Unit Code: 083/215/06 County: SANGAMON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$185,000

Equalized Assessed Valuation: \$56,605,718

Population: 3,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$180,421	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$52	\$66	\$35
Revenue Collected During FY 08:	\$173,958	\$172,084	\$125,274
Expenditures During FY 08:	\$173,431	\$174,924	\$106,335
Per Capita Revenue:	\$50	\$89	\$61
Per Capita Expenditures:	\$50	\$89	\$54
Revenues over (under) Expenditures:	\$527	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	104.33%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$180,948	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$52	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$180,948	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Westville Area Fire Protection District**

Unit Code: **092/080/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$158,607**

Equalized Assessed Valuation: **\$44,330,619**

Population: **10,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$34,821	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$164,755	\$172,084	\$125,274
Expenditures During FY 08:	\$105,874	\$174,924	\$106,335
Per Capita Revenue:	\$16	\$89	\$61
Per Capita Expenditures:	\$11	\$89	\$54
Revenues over (under) Expenditures:	\$58,881	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	88.50%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$93,702	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$9	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$93,702	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$262,536	\$102,650	\$7,378
Per Capita Debt:	\$26	\$47	\$3
General Obligation Debt over EAV:	0.55%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wheatfield Twp Fire Protection District**

Unit Code: **014/120/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$315,588**

Equalized Assessed Valuation: **\$7,772,240**

Population: **560**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,907	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$18	\$66	\$35
Revenue Collected During FY 08:	\$274,955	\$172,084	\$125,274
Expenditures During FY 08:	\$264,853	\$174,924	\$106,335
Per Capita Revenue:	\$491	\$89	\$61
Per Capita Expenditures:	\$473	\$89	\$54
Revenues over (under) Expenditures:	\$10,102	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	7.55%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$20,009	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$36	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$20,009	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsfield Fire Protection District**

Unit Code: **048/130/06** County: **KNOX**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$232,650**

Equalized Assessed Valuation: **\$59,340,760**

Population: **1,300**

Employees:

Full Time:

Part Time: **54**

Salaries Paid: **\$19,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$590,401	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$454	\$66	\$35
Revenue Collected During FY 08:	\$221,290	\$172,084	\$125,274
Expenditures During FY 08:	\$203,839	\$174,924	\$106,335
Per Capita Revenue:	\$170	\$89	\$61
Per Capita Expenditures:	\$157	\$89	\$54
Revenues over (under) Expenditures:	\$17,451	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	298.20%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$607,852	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$468	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$53,544	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$125,000	\$102,650	\$7,378
Per Capita Debt:	\$96	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamson Co Fire Protection District**

Unit Code: **100/080/06** County: **WILLIAMSON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,048,019**

Equalized Assessed Valuation: **\$196,100,949**

Population: **22,000**

Employees:

Full Time: **5**

Part Time:

Salaries Paid: **\$155,172**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$757,499	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 08:	\$739,075	\$172,084	\$125,274
Expenditures During FY 08:	\$1,060,767	\$174,924	\$106,335
Per Capita Revenue:	\$34	\$89	\$61
Per Capita Expenditures:	\$48	\$89	\$54
Revenues over (under) Expenditures:	-\$321,692	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	57.87%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$613,848	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$28	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$613,848	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$551,840	\$102,650	\$7,378
Per Capita Debt:	\$25	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsville Fire Protection District**

Unit Code: **083/220/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$385,327**

Equalized Assessed Valuation: **\$37,396,715**

Population: **1,439**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$187,084	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$130	\$66	\$35
Revenue Collected During FY 08:	\$184,136	\$172,084	\$125,274
Expenditures During FY 08:	\$205,805	\$174,924	\$106,335
Per Capita Revenue:	\$128	\$89	\$61
Per Capita Expenditures:	\$143	\$89	\$54
Revenues over (under) Expenditures:	-\$21,669	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	80.37%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$165,415	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$115	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$165,415	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$638,045	\$102,650	\$7,378
Per Capita Debt:	\$443	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wilmington Fire Protection District**

Unit Code: **099/150/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,225,660**

Equalized Assessed Valuation: **\$218,738,828**

Population: **10,000**

Employees:

Full Time: **1**

Part Time: **56**

Salaries Paid: **\$642,110**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$283,495	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$28	\$134	\$65
Revenue Collected During FY 08:	\$1,644,536	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$1,673,839	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$164	\$258	\$175
Per Capita Expenditures:	\$167	\$246	\$168
Revenues over (under) Expenditures:	-\$29,303	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	15.19%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$254,192	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$25	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$254,192	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Win-Bur-Sew Fire Protection District**

Unit Code: **101/120/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$492,364**

Equalized Assessed Valuation: **\$116,755,974**

Population: **7,000**

Employees:

Full Time: **1**

Part Time: **38**

Salaries Paid: **\$143,283**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,934	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$1	\$66	\$35
Revenue Collected During FY 08:	\$523,533	\$172,084	\$125,274
Expenditures During FY 08:	\$558,356	\$174,924	\$106,335
Per Capita Revenue:	\$75	\$89	\$61
Per Capita Expenditures:	\$80	\$89	\$54
Revenues over (under) Expenditures:	-\$34,823	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	1.81%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$10,111	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$1	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$10,111	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$285,100	\$102,650	\$7,378
Per Capita Debt:	\$41	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Windsor Fire Protection District

Unit Code: 086/040/06

County: SHELBY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$71,300

Equalized Assessed Valuation:

\$30,356,367

Population:

2,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$14,402	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$7	\$66	\$35
Revenue Collected During FY 08:	\$65,713	\$172,084	\$125,274
Expenditures During FY 08:	\$33,044	\$174,924	\$106,335
Per Capita Revenue:	\$30	\$89	\$61
Per Capita Expenditures:	\$15	\$89	\$54
Revenues over (under) Expenditures:	\$32,669	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	142.45%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$47,071	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$21	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$47,071	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$12,126

Equalized Assessed Valuation: \$11,451,590

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$13,015	\$172,084	\$125,274
Expenditures During FY 08:	\$	\$174,924	\$106,335
Per Capita Revenue:	\$16	\$89	\$61
Per Capita Expenditures:	\$	\$89	\$54
Revenues over (under) Expenditures:	\$13,015	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$13,015	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$16	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winfield Fire Protection District**

Unit Code: **022/230/06** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,189,700**

Equalized Assessed Valuation: **\$705,479,436**

Population: **32,000**

Employees:

Full Time: **9**

Part Time: **27**

Salaries Paid: **\$855,422**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,174,757	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$37	\$134	\$65
Revenue Collected During FY 08:	\$2,453,685	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$2,001,201	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$77	\$258	\$175
Per Capita Expenditures:	\$63	\$246	\$168
Revenues over (under) Expenditures:	\$452,484	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	71.32%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$1,427,241	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$45	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,689,912	\$448,674	\$
Total Unrestricted Net Assets:	\$1,244,179	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$183,061	\$1,345,533	\$265,000
Per Capita Debt:	\$6	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winnebago County #1 Fire Protection District**

Unit Code: **101/130/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$538,248**

Equalized Assessed Valuation: **\$113,306,999**

Population: **5,172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$210,708	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$41	\$66	\$35
Revenue Collected During FY 08:	\$592,639	\$172,084	\$125,274
Expenditures During FY 08:	\$536,687	\$174,924	\$106,335
Per Capita Revenue:	\$115	\$89	\$61
Per Capita Expenditures:	\$104	\$89	\$54
Revenues over (under) Expenditures:	\$55,952	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	49.69%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$266,660	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$52	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$266,660	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$97,084	\$102,650	\$7,378
Per Capita Debt:	\$19	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winslow Fire Protection District

Unit Code: 089/100/06 County: STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$165,000

Equalized Assessed Valuation: \$11,303,968

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$68,239	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$85	\$66	\$35
Revenue Collected During FY 08:	\$50,381	\$172,084	\$125,274
Expenditures During FY 08:	\$71,156	\$174,924	\$106,335
Per Capita Revenue:	\$63	\$89	\$61
Per Capita Expenditures:	\$89	\$89	\$54
Revenues over (under) Expenditures:	-\$20,775	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	66.70%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$47,464	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$59	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$93,785	\$102,650	\$7,378
Per Capita Debt:	\$117	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winthrop Harbor Fire Protection District**

Unit Code: **049/160/06** County: **LAKE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,325**

Equalized Assessed Valuation: **\$40,374,604**

Population: **2,250**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$31,622	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$14	\$66	\$35
Revenue Collected During FY 08:	\$57,101	\$172,084	\$125,274
Expenditures During FY 08:	\$56,879	\$174,924	\$106,335
Per Capita Revenue:	\$25	\$89	\$61
Per Capita Expenditures:	\$25	\$89	\$54
Revenues over (under) Expenditures:	\$222	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	55.99%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$31,844	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$14	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wonder Lake Fire Protection District**

Unit Code: **063/130/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,197,640**

Equalized Assessed Valuation: **\$274,270,611**

Population: **12,000**

Employees:

Full Time:

Part Time: **48**

Salaries Paid: **\$367,336**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$175,408	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$15	\$134	\$65
Revenue Collected During FY 08:	\$899,275	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$890,023	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$75	\$258	\$175
Per Capita Expenditures:	\$74	\$246	\$168
Revenues over (under) Expenditures:	\$9,252	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	21.88%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$194,776	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$16	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$183,173	\$448,674	\$
Total Unrestricted Net Assets:	\$11,603	\$2,120,139	\$1,132,721

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,992	\$1,345,533	\$265,000
Per Capita Debt:	\$1	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wood Dale Fire Protection District**

Unit Code: **022/240/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,332,712**

Equalized Assessed Valuation: **\$712,506,394**

Population: **15,000**

Employees:

Full Time: **33**

Part Time: **12**

Salaries Paid: **\$2,351,089**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$430,134	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$29	\$134	\$65
Revenue Collected During FY 08:	\$4,179,794	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$3,686,481	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$279	\$258	\$175
Per Capita Expenditures:	\$246	\$246	\$168
Revenues over (under) Expenditures:	\$493,313	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	15.90%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$586,286	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$39	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$852,323	\$448,674	\$
Total Unrestricted Net Assets:	-\$52,854	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$798,197	\$1,345,533	\$265,000
Per Capita Debt:	\$53	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Woodland Fire Protection District**

Unit Code: **038/200/06**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$76,526

Equalized Assessed Valuation:

\$12,843,163

Population:

1,000

Employees:

Full Time:

Part Time:

22

Salaries Paid:

\$9,244

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$145,198	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$145	\$66	\$35
Revenue Collected During FY 08:	\$61,255	\$172,084	\$125,274
Expenditures During FY 08:	\$29,296	\$174,924	\$106,335
Per Capita Revenue:	\$61	\$89	\$61
Per Capita Expenditures:	\$29	\$89	\$54
Revenues over (under) Expenditures:	\$31,959	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	604.71%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$177,157	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$177	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$177,157	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Woodside #1 Fire Protection District

Unit Code: 083/240/06 County: SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: \$145,029

Equalized Assessed Valuation: \$43,376,194

Population: 38,670

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,000	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$142,302	\$172,084	\$125,274
Expenditures During FY 08:	\$142,302	\$174,924	\$106,335
Per Capita Revenue:	\$4	\$89	\$61
Per Capita Expenditures:	\$4	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	4.22%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$6,000	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$6,000	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Woodson Fire Protection District**

Unit Code: **069/030/06** County: **MORGAN**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,000**

Equalized Assessed Valuation: **\$21,285,872**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,098	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$9	\$66	\$35
Revenue Collected During FY 08:	\$46,518	\$172,084	\$125,274
Expenditures During FY 08:	\$22,988	\$174,924	\$106,335
Per Capita Revenue:	\$58	\$89	\$61
Per Capita Expenditures:	\$29	\$89	\$54
Revenues over (under) Expenditures:	\$23,530	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	133.23%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$30,628	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$38	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$32,498	\$7,031	\$
Total Unrestricted Net Assets:	\$30,628	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$89,473	\$102,650	\$7,378
Per Capita Debt:	\$112	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Woodstock Rural Fire Protection District

Unit Code: 063/140/06 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,826,500

Equalized Assessed Valuation: \$924,822,606

Population: 35,000

Employees:

Full Time: 28

Part Time: 66

Salaries Paid: \$2,586,189

Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Fd

Woodstock Firefighters Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,696,629	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$48	\$134	\$65
Revenue Collected During FY 08:	\$4,696,590	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$4,154,439	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$134	\$258	\$175
Per Capita Expenditures:	\$119	\$246	\$168
Revenues over (under) Expenditures:	\$542,151	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	53.89%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$2,238,790	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$64	\$143	\$70

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,022,573	\$448,674	\$
Total Unrestricted Net Assets:	\$1,371,029	\$2,120,139	\$1,132,721



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,263,650	\$1,345,533	\$265,000
Per Capita Debt:	\$36	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Worden Fire Protection District

Unit Code: 057/200/06 County: MADISON

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$62,000

Equalized Assessed Valuation: \$22,328,971

Population: 1,600

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$3,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$30,404	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 08:	\$176,427	\$172,084	\$125,274
Expenditures During FY 08:	\$170,371	\$174,924	\$106,335
Per Capita Revenue:	\$110	\$89	\$61
Per Capita Expenditures:	\$106	\$89	\$54
Revenues over (under) Expenditures:	\$6,056	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	21.40%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$36,460	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$23	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$115,100	\$102,650	\$7,378
Per Capita Debt:	\$72	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wyanet Fire Protection District**

Unit Code: **006/160/06**

County: **BUREAU**

Fiscal Year End:

5/5/2008

Accounting Method:

Cash

Appropriation or Budget:

\$331,096

Equalized Assessed Valuation:

\$18,026,072

Population:

1,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$306,943	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$205	\$66	\$35
Revenue Collected During FY 08:	\$138,888	\$172,084	\$125,274
Expenditures During FY 08:	\$76,749	\$174,924	\$106,335
Per Capita Revenue:	\$93	\$89	\$61
Per Capita Expenditures:	\$51	\$89	\$54
Revenues over (under) Expenditures:	\$62,139	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	480.89%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$369,082	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$246	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$369,082	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wyoming Fire Protection District

Unit Code: 087/040/06 County: STARK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$198,525

Equalized Assessed Valuation: \$40,569,186

Population: 4,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$83,328	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 08:	\$229,483	\$172,084	\$125,274
Expenditures During FY 08:	\$181,781	\$174,924	\$106,335
Per Capita Revenue:	\$51	\$89	\$61
Per Capita Expenditures:	\$40	\$89	\$54
Revenues over (under) Expenditures:	\$47,702	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	72.08%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$131,030	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$29	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$182,695	\$56,195	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$112,000	\$102,650	\$7,378
Per Capita Debt:	\$25	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: York Center Fire Protection District

Unit Code: 022/250/06 County: DUPAGE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,330,541

Equalized Assessed Valuation: \$316,773,405

Population: 15,000

Employees:

Full Time: 2

Part Time: 62

Salaries Paid: \$887,976

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$579,904	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$39	\$134	\$65
Revenue Collected During FY 08:	\$2,495,763	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$2,387,910	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$166	\$258	\$175
Per Capita Expenditures:	\$159	\$246	\$168
Revenues over (under) Expenditures:	\$107,853	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	49.32%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$1,177,785	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$79	\$143	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$1,170,533	\$2,120,139	\$1,132,721

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,899,916	\$1,345,533	\$265,000
Per Capita Debt:	\$127	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Yorkfield Fire Protection District**

Unit Code: **016/360/06** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,478,500**

Equalized Assessed Valuation: **\$58,896,424**

Population: **700**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,311,395	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$1,873	\$66	\$35
Revenue Collected During FY 08:	\$222,262	\$172,084	\$125,274
Expenditures During FY 08:	\$268,807	\$174,924	\$106,335
Per Capita Revenue:	\$318	\$89	\$61
Per Capita Expenditures:	\$384	\$89	\$54
Revenues over (under) Expenditures:	-\$46,545	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	470.54%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$1,264,850	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$1,807	\$73	\$37

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$